

## Footnote Disclosures

Reporting entities are responsible for ensuring the completeness and accuracy of data provided to OUSD(C) for the preparation of the **Environmental and Disposal Liabilities** footnote disclosures included in **Note 14** of the FY 2014 DoD Agency Financial Report. OMB Circular A-136, *Financial Reporting Requirements*, specifies fundamental requirements for Environmental and Disposal Liabilities footnote disclosures that reporting entities must consider in carrying out audit readiness activities. The Financial Reporting assessable unit in the FIAR Guidance provides further details with respect to audit readiness outcomes that address the presentation and disclosure assertion for the financial statement line items.

### 5.D.1.10 OTHER LIABILITIES

Other Liabilities represent liabilities not recognized in specific categories. Separate reporting of items normally characterized as "Other Liabilities" is appropriate if the amounts are significant to the balance sheet. Footnote 15 of the FY 2014 DoD Agency Financial Report mentions various Other Liabilities, including accrued unfunded annual leave, accrued funded payroll and benefits, custodial liabilities, contingent liabilities, advances from others, non-environmental disposal liabilities, disbursing officer cash, FECA reimbursement to the Department of Labor, contract holdbacks, employer contribution and payroll taxes payable, deposit funds and suspense account liabilities, unemployment compensation liabilities, Judgment Fund liabilities, deferred credits, and capital lease liability. Intragovernmental Other Liabilities primarily consists of unfunded liabilities for Federal Employees Compensation Act, Unemployment Insurance, and Judgment Fund. Non-Federal Other Liabilities primarily consists of unfunded annual leave, contingent liabilities and expected expenditures for disposal of conventional munitions

Reporting entities must be able to assert the audit readiness of all business processes and sub-processes associated with Other Liabilities, including adequately supported accruals and estimates and the proper recognition of contingencies.

#### Intragovernmental vs. Non-Federal

Reporting entities are required to reconcile Intragovernmental transactions and balances with their federal trading partners throughout the course of the fiscal year. The suggested test procedures for OL.1 – OL.2 and OL.4 – OL.7 can be leveraged to test both Intragovernmental and Non-Federal Other Liabilities. The suggested test procedures provided in OL.3 are for Intragovernmental Other Liabilities only. Specific considerations that apply to the presentation and disclosure assertion for Intragovernmental transactions, including Other Liabilities related transactions, are covered in the Financial Reporting assessable unit.

#### Standards and Guidance

Additional sources of guidance pertaining to financial management, accounting and record retention policies for Other Liabilities are contained in the following table.

Financial Management and Accounting Guidance	Record Retention Policies
<ul style="list-style-type: none"> <li>SFFAS No. 5, 6, 12 (and amendments)</li> <li>DoD FMR: Volume 4, Chapter 12</li> <li>DCFO Memorandum: <i>Accurate and Reliable DoD Component-level Financial Management Trial Balances</i></li> </ul>	<ul style="list-style-type: none"> <li>National Archives and Records Administration (NARA) General Records Schedule (GRS) 1.1</li> <li>FMR: Volume 1, Chapter 9</li> </ul>

#### Balance By Reporting Entity

The following reporting entities comprise the Intragovernmental Other Liabilities line item.

Reporting Entities	FY 2015 Balance	% of Total
<b>OMB Designated Audit</b>		
Army GF	\$ 2,255,166,503	26.7%
Air Force GF	1,183,958,651	14.0%
Navy GF	805,493,886	9.5%



Reporting Entities	FY 2015 Balance	% of Total
Marine Corp GF	81,750,579	1.0%
Navy WCF	320,389,778	3.8%
Air Force WCF	54,284,447	0.6%
Army WCF	112,059,214	1.3%
Marine Corp WCF	4,870,506	0.1%
Military Retirement Fund	2,071,874	0.0%
USACE – Civil Works Program	2,933,519,964	34.8%
<b>Subtotal - OMB Design. Audit</b>	<b>\$ 7,753,565,404</b>	<b>91.9%</b>
<b>DoD Designated Audit</b>		
DHA – Comptroller FOD	\$ 8,719,175	0.1%
DHA - USUHS	534,551	0.0%
DHA - SMA/Army	77,609,928	0.9%
DHA - SMA/Navy	10,791,245	0.1%
DHA - SMA/Air Force	39,808,182	0.5%
DHA - SMA/NCR	2,806,930	0.0%
DLA WCF	387,155,318	4.6%
DLA GF	2,550,948	0.0%
DLA Strategic Materials	219,495	0.0%
DoD Component Level Accounts	(22,135,327)	-0.3%
U.S. Special Operations Command	3,279,693	0.0%
DISA WCF	3,563,572	0.0%
DISA GF	2,752,220	0.0%
TRANSCOM - Air Mobility Command	29,897,995	0.4%
TRANSCOM - Military Sealift Command	23,054	0.0%
TRANSCOM - Command Staff	983	0.0%
TRANSCOM - Component Level	(10,739,504)	-0.1%
DeCA WCF	36,968,532	0.4%
DFAS WCF	12,531,201	0.1%
Defense Contract Audit Agency	6,785,237	0.1%
<b>Subtotal - DoD Design. Audit</b>	<b>\$ 593,123,427</b>	<b>7.0%</b>
<b>DoD Designated Examination</b>		
Washington Headquarters Services (WHS)	\$ 2,070,862	0.0%
WHS - Office of the SecDef	3,792,078	0.0%
WHS - Pnt Res Mtn Rev Fund & PFPA	755,328	0.0%
WHS - Building Maintenance Fund	2,162,417	0.0%
WHS - Civilian Military Program	250	0.0%
WHS - U.S. Court of Appeals, A.F.	28,633	0.0%
WHS - Defense Legal Services Agency	157,359	0.0%
Missile Defense Agency	1,699,462	0.0%
Defense Security Cooperation Agency	2,888,586	0.0%
DoD Education Activity	12,514,192	0.1%
DARPA	132,983	0.0%
Other TI-97 Funds - Army	172	0.0%
Chemical Biological Defense Program	539,000	0.0%
Defense Contract Mgmt Agency	13,210,979	0.2%
Defense Threat Reduction Agency	1,327,516	0.0%
Joint Staff (includes NDU)	981,609	0.0%
<b>Subtotal - DoD Design. Exam</b>	<b>\$ 42,261,426</b>	<b>0.5%</b>
<b>DoD Non-material Reporting Entities</b>		
Other Reporting Entities	45,915,507	0.5%
<b>Total</b>	<b>\$ 8,434,865,764</b>	<b>100.0%</b>

Source: FY 2015 Reporting Entity DDRS-AFS Balance Sheets

The following reporting entities comprise the Non-Federal Other Liabilities line item.

Reporting Entities	FY 2015 Balance	% of Total
<b>OMB Designated Audit</b>		
Army GF	\$ 9,445,366,897	27.0%
Air Force GF	7,488,373,110	21.4%
Navy GF	7,462,833,969	21.4%
Marine Corp GF	1,662,837,843	4.8%

Reporting Entities	FY 2015 Balance	% of Total
Navy WCF	1,177,021,848	3.4%
Air Force WCF	424,243,833	1.2%
Army WCF	366,228,582	1.0%
Marine Corp WCF	2,439,225	0.0%
Military Retirement Fund	241,090	0.0%
USACE – Civil Works Program	2,132,892,931	6.1%
<b>Subtotal - OMB Design. Audit</b>	<b>\$ 30,162,479,327</b>	<b>86.4%</b>
<b>DoD Designated Audit</b>		
DHA - Contract Resource Mgmt	\$ 21,187	0.0%
DHA – Comptroller FOD	37,734,421	0.1%
DHA - USUHS	9,701,239	0.0%
DHA - SMA/Army	343,453,824	1.0%
DHA - SMA/Navy	76,742,760	0.2%
DHA - SMA/Air Force	13,685,141	0.0%
DHA - SMA/NCR	23,652,325	0.1%
MERHCF	28,942	0.0%
DLA WCF	251,224,449	0.7%
DLA GF	3,310,250	0.0%
DLA Strategic Materials	837,023	0.0%
DoD Component Level Accounts	2,677,306,430	7.7%
U.S. Special Operations Command	91,196,142	0.3%
DISA WCF	38,098,908	0.1%
DISA GF	39,918,053	0.1%
TRANSCOM - Air Mobility Command	3,517,761	0.0%
TRANSCOM - Military SDDC	15,709,104	0.0%
TRANSCOM - Military Sealift Command	1,299,131	0.0%
TRANSCOM - Command Staff	4,098,983	0.0%
TRANSCOM - Defense Courier Division	17,795	0.0%
TRANSCOM - Component Level	16,077,922	0.0%
DeCA WCF	83,949,981	0.2%
DFAS WCF	82,868,604	0.2%
Defense Contract Audit Agency	52,902,650	0.2%
<b>Subtotal - DoD Design. Audit</b>	<b>\$ 3,867,353,028</b>	<b>11.1%</b>
<b>DoD Designated Examination</b>		
Washington Headquarters Services (WHS)	\$ 34,546,004	0.1%
WHS - Office of the SecDef	217,021,237	0.6%
WHS - Pnt Res Mtn Rev Fund & PFPA	47,047,791	0.1%
WHS - Building Maintenance Fund	2,051,662	0.0%
WHS - DoD Test Resource Mgmt Ctr	1,799,694	0.0%
WHS - Civilian Military Program	778,710	0.0%
WHS - U.S. Court of Appeals, A.F.	2,103,155	0.0%
WHS - Defense Legal Services Agency	3,706,455	0.0%
Missile Defense Agency	62,330,841	0.2%
Defense Security Cooperation Agency	7,791,763	0.0%
DoD Education Activity	105,438,488	0.3%
DARPA	3,291,070	0.0%
Other TI-97 Funds - Army	124,597,951	0.4%
Chemical Biological Defense Program	8,590,435	0.0%
Defense Contract Mgmt Agency	124,627,167	0.4%
Defense Threat Reduction Agency	18,008,614	0.1%
Joint Staff (includes NDU)	31,430,046	0.1%
<b>Subtotal - DoD Design. Exam</b>	<b>\$ 795,161,081</b>	<b>2.3%</b>
<b>DoD Non-material Reporting Entities</b>		
Other Reporting Entities	102,105,847	0.3%
<b>Total</b>	<b>\$ 34,927,099,283</b>	<b>100.0%</b>

Source: FY 2015 Reporting Entity DORS-AFS Balance Sheets

**Line Item Audit Readiness Considerations**

The following table presents financial reporting risks, Outcomes Demonstrating Audit Readiness and KSDs specific to Other Liabilities. In order to assert audit readiness for this line item, reporting entities must demonstrate that effective controls are in place to achieve the Outcomes Demonstrating Audit



Readiness relative to the risk associated with the assertion (as noted in the table). The suggested test procedures can be used to test key controls operating within the business processes affecting Other Liabilities, and assess the availability of KSDs that support the controls and amounts recorded.

Financial Reporting Risks	Outcomes Demonstrating Audit Readiness	Key Supporting Documents	Suggested Test Procedures	
Other Liabilities				
OL.1	Recorded Other Liabilities, including custodial contingent, FECA, and unemployment liabilities; advances from others; disbursing officer cash liability; and deposit funds/suspense account liabilities do not exist at a given date, do not pertain to the reporting entity, or may be improperly classified and summarized (E) (Wave 4, ROMM #3, #19, #20, #21 and #22)	Recorded Other Liabilities, including custodial contingent, FECA, and unemployment liabilities; advances from others; disbursing officer cash liability; and deposit funds/suspense account liabilities represent events that actually occurred, and are properly summarized and classified in the financial statements (Wave 4, FRO #38)	<p>Ordering Document: MIPR, reimbursable agreement, customer order, etc.</p> <p>Advice of collection, deposit tickets, photocopies of checks received for advances received</p> <p>Reconciliations of advances from others showing amounts received, revenue earned, and remaining liabilities</p> <p>Invoices and calculations of penalties, interest, or administrative fees collected</p> <p>Invoices, IPAC billings (using GOALS reports) supporting any reductions of advances for amounts earned</p> <p>Reconciliation of disbursing officer cash to general ledger account balance or equivalent, evidence of foreign exchange rates, receipts for disbursements, and requests for replenishment</p> <p>SF-50s that support the hourly rate for leave liability calculation (supporting the grade/step/locality) for individual employees</p> <p>Legal representation letter prepared by the Office of General Counsel (in accordance with OMB Bulletin No. 15-02, Section 9)</p> <p>Management's schedule of legal liabilities (in accordance with OMB Bulletin 15-02, Section 9)</p> <p>Other supporting documentation necessary to support recorded Other Liability transactions (e.g., FECA letter, journal voucher listings, etc.)</p>	<p>Select a sample of custodial liability transactions and determine whether the transactions are appropriately supported and properly identified as custodial liabilities.</p> <p>Obtain the journal voucher used to record the amount of the FECA Reimbursement to the Department of Labor and determine whether the JV is properly approved and supported.</p> <p>Obtain the journal voucher used to record the amount of the unfunded unemployment liability and determine whether the JV is properly approved and supported.</p> <p>Select a sample of advances from others recorded in accounts 231000.9000 and 232000.9000 and determine whether:</p> <ul style="list-style-type: none"><li>initial collection of the advance is supported by appropriate documentation and represents unearned revenue</li><li>evidence of supervisory approval exists.</li></ul> <p>Select a sample of non-environmental disposal liability transactions and determine whether sufficient and appropriate documentation exists to support the estimates and any actual costs.</p> <p>Select a sample of transactions posted to the disbursing officer cash liability account (DoD account 298500.0100) and determine whether amounts</p>

Financial Reporting Risks	Outcomes Demonstrating Audit Readiness	Key Supporting Documents	Suggested Test Procedures
Other Liabilities			
		Screenshots showing posting logic or other transactional support	<p>are supported by appropriate detailed records.</p> <p>Select a sample of transactions recorded as deposit funds and suspense account liabilities and determine whether amounts are supported by appropriate detailed records.</p> <p>Verify that Other Liability subledgers reconcile to general ledger (G/L) accounts and G/L accounts agree to the financial statements of the reporting entity</p>
OL.2	Valid Other Liabilities, including custodial, contingent, FECA, and unemployment liabilities; advances from others; disbursing officer cash liability; and deposit funds/suspense account liabilities are not recorded or are improperly summarized (C) (Wave 4, ROMM #26, #42, #43 and #44)	<p>All valid Other Liabilities, including custodial, contingent, FECA, and unemployment liabilities; advances from others; disbursing officer cash liability; and deposit funds/suspense account liabilities are recorded and are properly summarized (Wave 4, FRO #39 and #77)</p> <p>Reconciliations of advances from others showing amounts received, revenue earned, and remaining liability amounts</p> <p>Reconciliation of disbursing officer cash to general ledger account balance or equivalent</p> <p>Individual employee-level listing of hours, hourly rates, and total dollar amount of unfunded leave liability that reconciles to amount recorded in the financial statements</p> <p>Legal representation letter prepared by the Office of General Counsel (in accordance with OMB Bulletin No. 15-02, Section 9)</p> <p>Management's schedule of legal liabilities (in accordance with OMB Bulletin 15-02, Section 9)</p> <p>Other supporting documentation necessary to support recorded Other Liability transactions (e.g., FECA letter, journal voucher listings, etc.)</p> <p>Screenshots showing posting logic or other transactional support</p>	<p>Select a sample of custodial liability transaction documentation from the current period and validate that corresponding liabilities have been completely recorded in the general ledger.</p> <p>Obtain a list of potential claims (contingent liabilities) from the reporting entity's general counsel showing the probability and estimated amounts (if reasonably estimable) of potential losses and determine whether contingent liabilities were recorded in compliance with U.S. GAAP.</p> <p>Select a sample of advances from others transaction documentation from the current period and validate that corresponding liabilities have been completely recorded in the general ledger.</p> <p>Select a sample of non-environmental disposal liability transaction documentation from the current period and validate that corresponding liabilities have been completely recorded in the general ledger.</p> <p>Select a sample of</p>



Financial Reporting Risks	Outcomes Demonstrating Audit Readiness	Key Supporting Documents	Suggested Test Procedures
Other Liabilities			
			<p>disbursing officer cash transaction documentation from the current period and validate that corresponding loan custodial liabilities have been completely recorded in the general ledger.</p> <p>Select a sample of deposit fund and suspense account transaction documentation from the current period and validate that corresponding liabilities have been completely recorded in the general ledger.</p>
OL.3	Other Liabilities, including custodial, contingent, FECA, and unemployment liabilities; advances from others; disbursing officer cash liability; and deposit funds/suspense account liabilities may not be properly classified as either Intragovernmental or Non-Federal (E, C)	Recorded Other Liabilities, including custodial contingent, FECA, and unemployment liabilities; advances from others; disbursing officer cash liability; and deposit funds/suspense account liabilities are properly classified as either Intragovernmental or Non-Federal (Wave 4, FRO #78)	<p>Ordering Document: MIPR, reimbursable agreement, customer order, etc.</p> <p>Select a sample of Other Liabilities and obtain supporting documentation to validate that each is properly classified as either Intragovernmental or Non-Federal.</p>
OL.4	Other Liabilities, including custodial, contingent, FECA, and unemployment liabilities; advances from others; disbursing officer cash liability; and deposit funds/suspense account liabilities including in the financial statements are valued on an inappropriate basis, or measured improperly (V) (Wave 4, ROMM #47, #64, #65, and #66)	Other Liabilities, including custodial contingent, FECA, and unemployment liabilities; advances from others; disbursing officer cash liability; and deposit funds/suspense account liabilities are summarized and reported in the financial statements at the correct amounts (Wave 4, FRO #40)	<p>Advice of collection, deposit tickets, photocopies of checks received for advances received</p> <p>IPAC/GOALs report evidencing amounts advanced</p> <p>Reconciliations of advances from others showing amounts received, revenue earned, and remaining liability amounts</p> <p>Invoices and calculations of penalties, interest, or administrative fees collected</p> <p>Invoices, IPAC billings (using GOALs reports) supporting any reductions of advances for amounts earned</p> <p>Reconciliation of disbursing officer cash to general ledger account balance or equivalent, evidence of foreign exchange rates, receipts for disbursements and requests for replenishment</p> <p>Select a sample of custodial liability transactions and determine whether the corresponding custodial assets match the related custodial liabilities.</p> <p>Obtain the journal voucher used to record the amount of the FECA reimbursement to the Department of Labor and determine whether the ending FECA liability balance agrees to the amount allocated to the reporting entity by the Department of Labor.</p> <p>Obtain the journal voucher used to record the amount of the unfunded unemployment liability and determine whether the ending unemployment liability balance agrees to the amount allocated to the reporting entity by the Department of Labor.</p> <p>Select a sample of advances from others and determine whether recorded</p>

Financial Reporting Risks	Outcomes Demonstrating Audit Readiness	Key Supporting Documents	Suggested Test Procedures
Other Liabilities			
		<p>Individual employee-level listing of hours, hourly rates, and total dollar amount of unfunded leave liability that reconciles to amount recorded in the financial statements</p> <p>Timesheets &amp; leave earning reports that support the amount of leave taken and earned, respectively, by pay period for individual employees</p> <p>SF-50s that support the hourly rate for leave liability calculation (supporting the grade/step/locality) for individual employees</p> <p>Legal representation letter prepared by the Office of General Counsel (in accordance with OMB Bulletin No. 15-02, Section 9)</p> <p>Management's schedule of legal liabilities (in accordance with OMB Bulletin 15-02, Section 9)</p> <p>Reconciliation of custodial and deposit fund assets to the associated liabilities</p> <p>Reconciliation and aging of suspense account items</p> <p>Other supporting documentation necessary to support recorded Other Liability transactions (e.g., FECA letter, journal voucher listings, etc.)</p> <p>Screenshots showing posting logic or other transactional support</p>	<p>amounts are accurate,</p> <p>Select a sample of non-environmental disposal liability transactions and determine whether:</p> <ul style="list-style-type: none"> <li>cost factors are valid and accurate</li> <li>estimates include all relevant phases and costs to complete the project and are valid</li> <li>sufficient and appropriate documentation exists to support the estimated and actual costs.</li> </ul> <p>Select a sample of transactions posted to the disbursing officer cash liability account (DoD account 298500.0100) and determine whether:</p> <ul style="list-style-type: none"> <li>amounts are valid, recorded timely and accurately, and are authorized</li> <li>conversions of foreign currency to U.S. dollars, if any, are calculated accurately at the correct conversion rate.</li> </ul> <p>Select a sample of transactions recorded to deposit funds and suspense account liabilities and determine whether amounts are valid, recorded timely and accurately, and are properly authorized.</p>
OL.5	Recorded Other Liabilities, including custodial, contingent, FECA, and unemployment liabilities; advances from others; disbursing officer cash liability; and deposit funds/suspense account liabilities may not represent valid legal	<p>Recorded Other Liabilities, including custodial contingent, FECA, and unemployment liabilities; advances from others; disbursing officer cash liability; and deposit funds/suspense account liabilities are valid obligations of the reporting entity at a given date</p>	<p>Ordering Document: MIPR, reimbursable agreement, customer order, etc.</p> <p>Individual employee-level listing of hours, hourly rates, and total dollar amount of unfunded leave liability that reconciles to amount recorded in the financial statements</p> <p>Review supporting documentation to verify that recorded custodial liabilities are obligations of the reporting entity.</p> <p>Review supporting documentation to verify that recorded contingent liabilities are obligations of the reporting entity.</p>



Financial Reporting Risks	Outcomes Demonstrating Audit Readiness	Key Supporting Documents	Suggested Test Procedures
Other Liabilities			
obligations of the reporting entity at a given date (R) (Wave 4, ROMM #72)	(Wave 4, FRO #41)	<p>Timesheets &amp; leave earning reports that support the amount of leave taken and earned, respectively, by pay period for individual employees</p> <p>Legal representation letter prepared by the Office of General Counsel (in accordance with OMB Bulletin No. 15-02, Section 9)</p> <p>Management's schedule of legal liabilities (in accordance with OMB Bulletin 15-02, Section 9)</p> <p>Other supporting documentation necessary to support recorded Other Liability transactions (e.g., FECA letter, journal voucher listings, etc.)</p> <p>Screenshots showing posting logic or other transactional support</p>	<p>Review supporting documentation to verify that recorded advances from others are obligations of the reporting entity.</p> <p>Review supporting documentation to verify that recorded non-environmental disposal liabilities are obligations of the reporting entity.</p> <p>Review supporting documentation to verify that recorded disbursing officer cash liabilities are obligations of the reporting entity.</p> <p>Review supporting documentation to verify that recorded deposit fund and suspense account liabilities are obligations of the reporting entity.</p>
OL.6	IT General and Application Controls may not be appropriately designed or operating effectively (FISCAM)	All material systems achieve the relevant FISCAM IT general- and application-level general control objectives.	See FIAR Guidance Section 3.D.2, "Systems (IT) Controls," for additional details related to IT General and Application Controls audit readiness activities
OL.7	Budgetary and proprietary interdependencies may not be properly maintained as indicated by tie-point reconciliation variances	Budgetary and proprietary interdependencies are properly maintained and reflected in tie-point reconciliations	<p>Tie-point reconciliations</p> <p>Review all tie-point reconciliation variances related to Other Liabilities and:</p> <ul style="list-style-type: none"> <li>Determine the root cause of the variance</li> <li>Execute appropriate corrective actions to resolve the variance</li> <li>Document executed corrective actions</li> </ul> <p>Tie-point reconciliations related to Other Liabilities should include:</p> <p>4222 = 2310 (i.e., Budgetary Unfilled Customer Orders with Advances = Proprietary Advances from Customers)</p>



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### 5.D.2 STATEMENT OF NET COST

The table in **Figure 5-6** below shows the material entities with respect to the earned revenue and gross costs line items presented in the DoD consolidated Statement of Net Cost.

Reporting Entities	Earned Revenue	Gross Costs
<b>OMB Designated Audit</b>		
Army GF	✓	✓
Air Force GF	✓	✓
Navy GF	✓	✓
Marine Corp GF	✓	✓
Navy WCF	✓	✓
Air Force WCF	✓	✓
Army WCF	✓	✓
Marine Corp WCF	✓	✓
Military Retirement Fund	✓	✓
USACE - Civil Works Program	✓	✓
<b>DoD Designated Audit</b>		
MRF Payment		✓
DLA WCF	✓	✓
DHA - Contract Resource Mgmt	✓	✓
DHA - SMA/Army	✓	✓
DHA - SMA/Navy	✓	✓
DHA - SMA/Air Force	✓	✓
DHA - Comptroller FOD		✓
DHA - SMA/NCR	✓	✓
DoD Component Level Accounts		✓
✓ = Material to DoD Consolidated FY 2015 Statement of Net Cost		